

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA
United States Courthouse
700 Grant Street
Pittsburgh, PA 15219

2011 APR 12 AM 11:55

UNITED STATES OF AMERICA,) Criminal No. 2:11-cr-49
)
v.) (26 U.S.C. § 7201)
)
JOSEPH E. GUMP)

Joseph E. Gump's Motion for Reconsideration

Joseph E. Gump makes this timely motion to the Court's March 28, 2011 Order denying Mr. Gump's motion to dismiss the indictment against Mr. Gump.

The Court has relied totally on the Government's response to Mr. Gump's motion in order to deny same. Mr. Gump believes the Court is in error and must reconsider its March 28, 2011 Order for the following reasons:

In its response, the government avers that district courts have original jurisdiction over "all offenses against the laws of the United States."

The government fails to distinguish which "United States" it is referring to. In the case *Hooven & Allison Co. v. Evatt*, 324 US 652 (1945), the United States Supreme Court ruled that there are three distinct and separate definitions for the term "United States". The income tax only applies to one of the three definitions'

"The term 'United States' may be used in any one of several senses. It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. It may designate the territory over which the sovereignty of the United States ex- [324 U.S. 652, 672] tends, or it may be the collective name of the states which are united by and under the Constitution."

In *U.S. v. Bevans*, 16 U.S. 336 (1818), the Supreme Court established two separate jurisdictions within the United States Of America:

1. The "federal zone" and 2. "the 50 States". The I.R.C. only has jurisdiction within the "federal zone". "The exclusive jurisdiction which the United States have in forts and dock-yards ceded to them, is derived from the express assent of the states by whom the cessions are made. It could be derived in no other manner; because without it, the authority of the state would be supreme and exclusive therein," 3 Wheat., at 350, 351.

Consequently, the government's jurisdictional argument must fail since this Court has no jurisdiction as the alleged "offenses" did not occur within any "federal zone."

Next, the government erroneously suggests that Mr. Gump is a "taxpayer."

In *Economy Plumbing and Heating v. U.S.*, 470 F.2d 585 (Ct. Cl. 1972), the Court of Federal Claims held that "The revenue laws are a code or a system in regulation of tax assessment and collection. They relate to taxpayers, and not to non-taxpayers. The latter are without their scope. No procedures are prescribed for non-taxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither the subject nor the object of the revenue laws." Citing *Long v. Rasmussen*, 281 F. 236 (D. Mont. 1922), at 238.

As Mr. Gump has continuously insisted that he is a "nontaxpayer," the government's argument must again fail since Mr. Gump does not fall within the purview of Congress and Mr. Gump is neither the subject nor the object of the revenue laws.

Next, the government erroneously suggests that the Fourteenth Amendment confers jurisdiction. Again, the government is referring to the "federal zone" United States and its argument must again fail because Mr. Gump is not a "person born or naturalized in the United States, and subject to the jurisdiction thereof."

Mr. Gump is not a United States citizen (federal citizen). Mr. Gump is a sovereign state Citizen in one of the sovereign states of America.

We must look at and rely upon the Constitution for the United States of America to determine federal authority and jurisdiction.

The Constitution states that the federal government of the United States is a government of states. It is not a government over the people in those states.

Because the federal government is a government of states rather than people, there is no possible way the federal government can have any direct legislative power over the property of the people in the states.

The legislative power of Congress is severely limited and that is left untouched by the income tax amendment.

The only judicial authority of the federal government over the states of the Union is vested in Article III courts. The

ONLY Article III courts established by Congress are the District of Columbia district court and the district court in Hawaii (1959); however, no Article III judges have been appointed for these two courts. The first Judiciary Act of 1789 specifically prevented the appointment of any Article III judge.

No Article III judge sits in any state of the Union, so there is no possibility of obtaining a judicial decision in any federal district court.

The lack of a judicial federal court and an Article III judicial officer confirms the status of the federal income tax as an administrative obligation of the Congress and the inferior federal judges.

The federal income tax law found in Subtitle A, Title 26 of the United States Code (USC) applies to Congress and the inferior federal judges by operation of law, but it does not apply to the President of the United States of America, the Justices of the one supreme court or the people in the states of the Union.

In this administrative case at hand, the U.S. District Court for the Western District of Pennsylvania and its Grand Jury are NOT established under Article III and cannot possibly claim such jurisdiction over the area where Mr. Gump lives.

To keep pretending to have judicial jurisdiction over Mr. Gump when it does not, this Court has violated its oath to the Constitution and is acting outside the scope of its authority, thereby losing all immunity. This applies to the U.S. Attorney and the Grand Jury as well.

Mr. Gump has always paid all taxes he is liable for.

Finally, the government is perpetrating a fraud upon the Court by stating that Mr. Gump "has attempted to evade payment of all federal income taxes for more than a decade."

The IRS knew Mr. Gump had no federal income tax liability in 2000 and therefore issued him a refund check in the amount of \$8,822.75 (see attached).

In 2009, the IRS again knew Mr. Gump had no federal income tax liability and sent him a CP12M Notice on February 7, 2011 informing Mr. Gump that he would be receiving a refund check for \$9,299.91 (see attached).

Mr. Gump's non-privileged earnings cannot be taxed (direct taxes) by the federal government other than through apportionment to the several states of the Union. Constitution, Article I, Section 9, paragraph 4.

Indirect taxes must be uniform throughout the states of the Union.

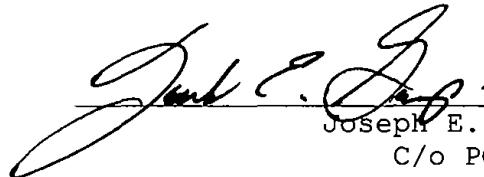
After our revolutionary war to break away from an oppressive government, it was never the intention of the Framers of the Constitution to create another government with any power to oppress the people in the several states of the Union. As far as the federal government is concerned, the people in the several states of the Union may view the federal government as just another government they may alter or abolish as they see fit.

"The federal courts must be assumed to be created by the legislative power of Congress rather than ordained and established under Article III." *Foley Bros., Inc. v. Filardo*, 336 U.S. 281 (1949).

For the reasons stated herein, the government's arguments must all fail, the summons must be quashed and the Indictment must be dismissed for lack of subject matter jurisdiction and jurisdiction over Joseph E. Gump.

Pursuant to 28 USC 1746(1), I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on April 6, 2011



Joseph E. Gump
C/o POB 96
Huron, Ohio 44839

Certificate of Service

A true and correct copy of the foregoing has been served on the above date upon the following:

David J. Hickton
United States Attorney
700 Grant St., Suite 4000
Pittsburgh, PA 15219

News Media



Joseph E. Gump